

Patent No. 5,991,741 to Speakman. In the June 28 Office Action, the Examiner also requested acknowledgement of the restriction made by the undersigned attorney on June 17, 2004, and notified the Applicant that two references disclosed in the Information Disclosure Statement have not been considered.

Referring initially to the restriction requirement, the Applicant acknowledges election of Group I, claims 1-7, and the withdrawal of claims 8-14. Claims 8-14 have been cancelled by this Amendment, and claims 15-26 are newly presented. The election of Group I, claims 1-7, does not require an amendment of inventorship.

With respect to the references cited in the Information Disclosure Statement, the Applicant will submit an amendment to the earlier filed Information Disclosure Statement indicating the publication dates of the two references identified by the Examiner in paragraph 8.

The Examiner's careful review of the drawing and specification is gratefully acknowledged. By this Amendment, the Applicant submits a proposed amendment to sheet 2 of the drawings whereby the reference characters 60 and 62 used in FIG. 2 are reversed to conform to the use of those reference characters in the specification. The Applicant respectfully submits that the proposed amendment to the drawing renders moot the objections thereto.

In response to the substantive rejections to the claims, the Applicant has amended independent claim 1 to more clearly define the present invention over the cited reference. In addition, the Applicant has amended claims 2, 4, and 7 to conform to the language of amended claim 1. Claim 5 has been cancelled, and claim 6 has been amended to depend from amended claim 1 instead of cancelled claim 5. Claims 15-22, which further define claim 1, have been added by this amendment.

Turning now to the September 20 interview, Examiner Fischer and the undersigned attorney discussed the substantive rejections based on the Speakman patent and the Examiner's comments about the definitions of the terms used in the present application. Each of these issues will be discussed separately below.

Referring initially to the definition of terms used in the Application, the Applicant respectfully confirms that the terms used in the present application without definition are to be given their plain meaning. The Applicant respectfully notes that the terms "client," "server," "accounting standards," and "control accounts" were not used in the

Application but does not object to the Examiner's definitions of these terms. The Applicant confirms that the Examiner's definitions of the terms "computer," "database," "accounting," "accounting principles," and "general ledger" are reasonable definitions of those terms as used in the present application. However, the Applicant respectfully suggests that other authoritative sources may offer other consistent, reasonable definitions of these terms. Accordingly, while the Applicant acknowledges that the definitions used by the Examiner are reasonable for the purposes of examining the present application, the Applicant respectfully asserts that these definitions should not preclude the use of definitions from other authoritative sources at a later point in time.

Turning now to the substantive rejections based on the Speakman patent, the Applicant respectfully submits that the amendments to claim 1 presented hereby distinguish the present invention as claimed over the Speakman patent. In particular, claim 1 has been amended to clarify that the computerized accounting system recited therein generates first and second overlay data sets associated with first and second points in time. The overlay report system generates first and second overlay reports: the first overlay report is based on the transaction data stored in the general ledger data set at the first point in time and the overlay adjustment data in the first overlay data set; and the second overlay report based on the transaction data stored in the general ledger data set at the second point in time and the overlay adjustment data in the first and second overlay data sets.

The overlay system of claim 1 thus enters and stores overlay adjustment data associated with a plurality of points in time, and the overlay report system creates overlay reports based on the transaction data and the stored overlay adjustment data. Accordingly, once created, the overlay adjustment data in the first overlay data set need not be reentered when the second overlay report is generated. In addition, the overlay system and the overlay report system obviate the need to enter potentially confusing adjusting journal entries in the general ledger database that must subsequently be reversed.

As discussed during the interview, the Applicant respectfully submits that none of the references in the record, including the Speakman reference, disclose, teach, or suggest an overlay system or overlay report system as recited in claim 1. The Speakman system does not store overlay adjustment data in first and second overlay

data sets each associated with a different point in time. Instead, the Speakman system is similar to conventional trial balance software, but has been customized for educational accounting systems. In particular, the Speakman system collects, organizes, manages, and consolidates data from the educational accounting systems. The collection, organization, management, and consolidation of data allows the accounting data associated with educational institutions to be evaluated and compared with similarly processed data from other educational institutions.

Nothing about the Speakman patent discloses, teaches, or suggests that the reports created by the system disclosed therein are created based on overlay adjustment data associated with different points in time. To the contrary, the basic process implemented by the Speakman system is summarized at column 13, line 57, through column 14, line 12 as follows:

A high-level overview of the In\$ite software environment is depicted in FIG. 8. The process of using the In\$ite software environment starts at 801 with the installation of the In\$ite software. ... The next principle step in the use of the In\$ite software package is the import of financial data from a school district's general ledger program as shown at 802. This input data is then mapped at 803 to a specific and standardized set of In\$ite Functions, In\$ite Programs and In\$ite Locations ....

Next, line items, locations and benefits are allocated at 804 as described elsewhere in this patent application. Finally, reports are generated at 805 before the process ends at 806.

The Speakman patent thus essentially discloses a system that imports data (802), maps the data (803), allocates line items, locations, and benefits at (804), and generates reports (805). The Speakman system essentially takes a snapshot of the data created by the school district's general ledger system, processes this data, and generates standardized reports. The imported and processed data does not appear to be reused at a subsequent point in time. To the contrary, one of ordinary skill in the art would read the Speakman patent as suggesting that that process simply be repeated at a later point in time with the school district's general ledger data as it exists at that later point in time.

The Speakman patent thus does not disclose, teach, or suggest entering and storing overlay first and second overlay data sets associated with first and second

points in time. This patent further does not disclose an overlay report system that generates reports based on the transaction entries stored by the host accounting system and the overlay adjustment data stored by the overlay system.

In contrast, the overlay system of the claimed invention stores overlay adjustment data that accumulates over time. The adjusting journal entries are thus stored as overlay adjustment data that need not be reentered later. In addition, the overlay adjustment data is accessible only by the overlay report system and not the host report system. The present invention thus reduces labor on the part of the users of the overlay report system as well as potential confusion by users of the host report system.

Given the foregoing, the Applicant respectfully submits that claim 1 is in condition for allowance, and such allowance is respectfully requested. Claims 2-4, 6, 7, and 15-22 further define claim 1 and should be allowable for at least the reasons set forth above.

Submitted herewith is a document (entitled Exhibit A - Listing of All Claims and Amendments (09-28-2004)) containing a listing of the claims as currently presented. The attached Listing contains the text of each pending claim, along with any amendments made hereby (illustrated using strikethrough and underlining) and the status of each pending claim.

Given the foregoing, the Applicant respectfully submits that currently pending claims 1-4, 6, 7, and 15-22 are in condition for allowance, and such allowance is respectfully requested. If there is any matter which could be expedited by consultation with the Applicant's attorney, such would be welcome. The Applicant's attorney can normally be reached at the telephone number below.

Signed at Bellingham, County of Whatcom, State of Washington this 28<sup>th</sup>  
day of September 2004.

Respectfully submitted,

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CERTIFICATE OF MAILING

37 C.F.R. §1.8

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the United States Postal Service as first class mail in an envelope addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Signature: Michael R. Schacht

Print Name: Michael R. Schacht

Date: September 28, 2004